

HOUSE BILL 3538
By Overbey

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to privilege and excise taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-112(b), is amended by inserting the language ", circuit or chancery" immediately following the language "general sessions" in the first sentence.

SECTION 2. Tennessee Code Annotated, Section 67-4-112(c), is amended by deleting the subsection in its entirety and substituting instead the following language as a new subsection thereto:

(c) Jurisdiction is conferred on general sessions, circuit and chancery courts, to try and determine such cases, to render judgment, issue execution, and do all things necessary to enforce the collection of this revenue, and the notice so given may be returnable to any Monday of general sessions, circuit or chancery court before the judge of such court; provided that five (5) days' notice is given.

SECTION 3. This act shall take effect upon becoming law, the public welfare requiring it.